

A
A
0
0
3
4
8
7
3
5
2



UC SOUTHERN REGIONAL LIBRARY FACILITY



UNIVERSITY
OF CALIFORNIA
LOS ANGELES

SCHOOL OF LAW
LIBRARY

TREASURY DEPARTMENT

INTERNAL REVENUE

U.S. Internal Revenue Service

INTERNAL REVENUE REGULATIONS NO. 35

LAW AND REGULATIONS

RELATING TO THE

PRODUCTION, IMPORTATION, MANUFACTURE,
COMPOUNDING, SALE, DISPENSING, OR GIV-
ING AWAY OF OPIUM OR COCA LEAVES,
THEIR SALTS, DERIVATIVES,
OR PREPARATIONS

REVISED MAY, 1916



WASHINGTON
GOVERNMENT PRINTING OFFICE

1916

S
50
In 8r 35
1916

Digitized by the Internet Archive
in 2008 with funding from
Microsoft Corporation

LAW AND REGULATIONS

RELATING TO THE

Production, Importation, Manufacture, Compounding, Sale, Dispensing, or Giving Away of Opium or Coca Leaves, their Salts, Derivatives, or Preparations.

THE LAW.

By an act of Congress approved December 17, 1914, it is provided:

That on and after the first day of March, nineteen hundred and fifteen, every person who produces, imports, manufactures, compounds, deals in, dispenses, sells, distributes, or gives away opium or coca leaves or any compound, manufacture, salt, derivative, or preparation thereof, shall register with the collector of internal revenue of the district his name or style, place of business, and place or places where such business is to be carried on: *Provided*, That the office, or if none, then the residence of any person shall be considered for the purpose of this Act to be his place of business. At the time of such registry and on or before the first day of July, annually thereafter, every person who produces, imports, manufactures, compounds, deals in, dispenses, sells, distributes, or gives away any of the aforesaid drugs shall pay to the said collector a special tax at the rate of \$1 per annum: *Provided*, That no employee of any person who produces, imports, manufactures, compounds, deals in, dispenses, sells, distributes, or gives away any of the aforesaid drugs, acting within the scope of his employment, shall be required to register or to pay the special tax provided by this section: *Provided further*, That the person who employs him shall have registered and paid the special tax as required by this section: *Provided further*, That officers of the United States Government who are lawfully engaged in making purchases of the above-named drugs for the various departments of the Army and Navy, the Public Health Service, and for Government hospitals and prisons, and officers of any State government, or of any county or municipality therein, who are lawfully engaged in making purchases of the above-named drugs for State,

Persons who are required to register.

Special tax to be paid.

Exemption—Drugs purchased for U. S., etc.

county, or municipal hospitals or prisons, and officials of any Territory or insular possession or the District of Columbia or of the United States who are lawfully engaged in making purchases of the above-named drugs for hospitals or prisons therein shall not be required to register and pay the special tax as herein required.

Failure to register and to pay special tax.

It shall be unlawful for any person required to register under the terms of this Act to produce, import, manufacture, compound, deal in, dispense, sell, distribute, or give away any of the aforesaid drugs without having registered and paid the special tax provided for in this section.

Word "person" to include partnership, etc.

That the word "person" as used in this Act shall be construed to mean and include a partnership, association, company, or corporation, as well as a natural person; and all provisions of existing law relating to special taxes, so far as applicable, including the provisions of section thirty-two hundred and forty of the Revised Statutes of the United States are hereby extended to the special tax herein imposed.

Regulations to be prescribed.

That the Commissioner of Internal Revenue, with the approval of the Secretary of the Treasury, shall make all needful rules and regulations for carrying the provisions of this Act into effect.

Purchase orders required.

SEC. 2. That it shall be unlawful for any person to sell, barter, exchange, or give away any of the aforesaid drugs except in pursuance of a written order of the person to whom such article is sold, bartered, exchanged, or given, on a form to be issued in blank for that purpose by the Commissioner of Internal Revenue. Every person who shall accept any such order, and in pursuance thereof shall sell, barter, exchange, or give away any of the aforesaid drugs, shall preserve such order for a period of two years in such a way as to be readily accessible to inspection by any officer, agent, or employee of the Treasury Department duly authorized for that purpose, and the State, Territorial, District, municipal, and insular officials named in section five of this Act. Every person who shall give an order as herein provided to any other person for any of the aforesaid drugs shall, at or before the time of giving such order, make or cause to be made a duplicate thereof on a form to be issued in blank for that purpose by the Commissioner of Internal Revenue, and in case of the acceptance of such order, shall preserve such duplicate for said period of two years in such a way as to be readily accessible to inspection by the officers, agents, employees, and officials hereinbefore mentioned. Nothing contained in this section shall apply—

Orders to be preserved for 2 years. Inspection of same by officers, agents, etc.

Duplicate orders to be retained by purchaser.

Exemptions—Drugs dispensed to patient, in certain cases.

(a) To the dispensing or distribution of any of the aforesaid drugs to a patient by a physician, dentist, or veterinary surgeon registered under this Act in the course of his professional practice only: *Provided*, That such physician, dentist, or veterinary surgeon shall keep a record of all such drugs dispensed or distributed, showing

the amount dispensed or distributed, the date, and the name and address of the patient to whom such drugs are dispensed or distributed, except such as may be dispensed or distributed to a patient upon whom such physician, dentist or veterinary surgeon shall personally attend; and such record shall be kept for a period of two years from the date of dispensing or distributing such drugs, subject to inspection, as provided in this Act.

(b) To the sale, dispensing, or distribution of any of the aforesaid drugs by a dealer to a consumer under and in pursuance of a written prescription issued by a physician, dentist, or veterinary surgeon registered under this Act: *Provided, however,* That such prescription shall be dated as of the day on which signed and shall be signed by the physician, dentist, or veterinary surgeon who shall have issued the same: *And provided further,* That such dealer shall preserve such prescription for a period of two years from the day on which such prescription is filled in such a way as to be readily accessible to inspection by the officers, agents, employees, and officials hereinbefore mentioned.

Prescriptions—
how to be issued
and signed.

Prescriptions to
be preserved for
2 years.

(c) To the sale, exportation, shipment or delivery of any of the aforesaid drugs by any person within the United States or any Territory or the District of Columbia or any of the insular possessions of the United States to any person in any foreign country, regulating their entry in accordance with such regulations for importation thereof into such foreign country as are prescribed by said country, such regulations to be promulgated from time to time by the Secretary of State of the United States.

Exemption—
drugs shipped to
a foreign country.

(d) To the sale, barter, exchange, or giving away of any of the aforesaid drugs to any officer of the United States Government or of any State, territorial, district, county, or municipal or insular government lawfully engaged in making purchases thereof for the various departments of the Army and Navy, the Public Health Service, and for Government, State, territorial district, county, or municipal or insular hospitals or prisons.

Sales, etc., to
Department of
Army, Navy, etc.

The Commissioner of Internal Revenue, with the approval of the Secretary of the Treasury, shall cause suitable forms to be prepared for the purposes above mentioned, and shall cause the same to be distributed to collectors of internal revenue for sale by them to those persons who shall have registered and paid the special tax as required by section one of this Act in their districts, respectively; and no collector shall sell any of such forms to any persons other than a person who has registered and paid the special tax as required by section one of this Act in his district. The price at which such forms shall be sold by said collectors shall be fixed by the Commissioner of Internal Revenue, with the approval of the Secretary of the Treasury, but

Blank forms to
be provided.

Sale of same.

shall not exceed the sum of \$1 per hundred. Every collector shall keep an account of the number of such forms sold by him, the names of the purchasers, and the number of such forms sold to each of such purchasers. Whenever any collector shall sell any of such forms, he shall cause the name of the purchaser thereof to be plainly written or stamped thereon before delivering the same; and no person other than such purchaser shall use any of said forms bearing the name of such purchaser for the purpose of procuring any of the aforesaid drugs, or furnish any of the forms bearing the name of such purchaser to any person with intent thereby to procure the shipment or delivery of any of the aforesaid drugs. It shall be unlawful for any person to obtain by means of said order forms any of the aforesaid drugs for any purpose other than the use, sale, or distribution thereof by him in the conduct of a lawful business in said drugs or in the legitimate practice of his profession.

Collector to keep account of sales.

Blanks to be sold only to persons who have registered.

Unlawful use of forms.

Porto Rico and Philippine Islands.

The provisions of this Act shall apply to the United States, the District of Columbia, the Territory of Alaska, the Territory of Hawaii, the insular possessions of the United States, and the Canal Zone. In Porto Rico and the Philippine Islands the administration of this Act, the collection of the said special tax, and the issuance of the order forms specified in section two shall be performed by the appropriate internal-revenue officers of those governments, and all revenues collected hereunder in Porto Rico and the Philippine Islands shall accrue intact to the general governments thereof, respectively. The courts of first instance in the Philippine Islands shall possess and exercise jurisdiction in all cases arising under this Act in said islands. The President is authorized and directed to issue such Executive orders as will carry into effect in the Canal Zone the intent and purpose of this Act by providing for the registration and the imposition of a special tax upon all persons in the Canal Zone who produce, import, compound, deal in, dispense, sell, distribute, or give away opium or coca leaves, their salts, derivatives, or preparations.

Canal Zone.

Collector may require sworn statement as to drugs received.

SEC. 3. That any person who shall be registered in any internal-revenue district under the provisions of section one of this Act, shall whenever required so to do by the collector of the district, render to the said collector a true and correct statement or return, verified by affidavit, setting forth the quantity of the aforesaid drugs received by him in said internal-revenue district during such period immediately preceding the demand of the collector, not exceeding three months, as the said collector may fix and determine; the names of the persons from whom the said drugs were received; the quantity in each instance received from each of such persons, and the date when received.

SEC. 4. That it shall be unlawful for any person who shall not have registered and paid the special tax as required by section one of this Act to send, ship, carry, or deliver any of the aforesaid drugs from any State or Territory or the District of Columbia, or any insular possession of the United States, to any person in any other State or Territory or the District of Columbia or any insular possession of the United States: *Provided*, That nothing contained in this section shall apply to common carriers engaged in transporting the aforesaid drugs, or to any employee acting within the scope of his employment, of any person who shall have registered and paid the special tax as required by section one of this Act, or to any person who shall deliver any such drug which has been prescribed or dispensed by a physician, dentist, or veterinarian required to register under the terms of this Act, who has been employed to prescribe for the particular patient receiving such drug, or to any United States, State, county, municipal, District, Territorial, or insular officer or official acting within the scope of his official duties

Shipment of drugs unlawful, except—

Common carriers and employees exempt.

SEC. 5. That the duplicate-order forms and the prescriptions required to be preserved under the provisions of section two of this Act, and the statements or returns filed in the office of the collector of the district, under the provisions of section three of this Act, shall be open to inspection by officers, agents, and employees of the Treasury Department duly authorized for that purpose; and such officials of any State or Territory, or of any organized municipality therein, or of the District of Columbia, or any insular possession of the United States, as shall be charged with the enforcement of any law or municipal ordinance regulating the sale, prescribing, dispensing, dealing in, or distribution of the aforesaid drugs. Each collector of internal revenue is hereby authorized to furnish, upon written request, certified copies of any of the said statements or returns filed in his office to any of such officials of any State or Territory or organized municipality therein, or the District of Columbia, or any insular possession of the United States, as shall be entitled to inspect the said statements or returns filed in the office of the said collector, upon the payment of a fee of \$1 for each one hundred words or fraction thereof in the copy or copies so requested. Any person who shall disclose the information contained in the said statements or returns or in the said duplicate-order forms, except as herein expressly provided, and except for the purpose of enforcing the provisions of this Act, or for the purpose of enforcing any law of any State or Territory or the District of Columbia, or any insular possession of the United States, or ordinance of any organized municipality therein, regulating the sale, prescribing, dispensing, dealing in, or distribution of the aforesaid drugs, shall, on conviction, be

Order forms, prescriptions, and statements filed to be open to inspection of officers.

Certified copies of statements and returns to be furnished by collectors.

Fees.

Penalty for disclosing information, except—

Certified list of names may be furnished.

ined or imprisoned as provided by section nine of this Act. And collectors of internal revenue are hereby authorized to furnish upon written request, to any person, a certified copy of the names of any or all persons who may be listed in their respective collection districts as special-tax payers under the provisions of this Act, upon payment of a fee of \$1 for each one hundred names or fraction thereof in the copy so requested.

Act not to apply to certain preparations, etc.

SEC. 6. That the provisions of this Act shall not be construed to apply to the sale, distribution, giving away, dispensing, or possession of preparations and remedies which do not contain more than two grains of opium, or more than one-fourth of a grain of morphine, or more than one-eighth of a grain of heroin, or more than one grain of codeine, or any salt or derivative of any of them in one fluid ounce, or, if a solid or semisolid preparation, in one avoirdupois ounce; or to liniments, ointments, or other preparations which are prepared for external use only, except liniments, ointments, and other preparations which contain cocaine or any of its salts or alpha or beta eucaine or any of their salts or any synthetic substitute for them: *Provided*, That such remedies and preparations are sold, distributed, given away, dispensed, or possessed as medicines and not for the purpose of evading the intentions and provisions of this Act. The provisions of this Act shall not apply to decocainized coca leaves or preparations made therefrom, or to other preparations of coca leaves which do not contain cocaine.

Conditions imposed.

Decocainized coca leaves.

Certain revenue laws made applicable.

SEC. 7. That all laws relating to the assessment, collection, remission, and refund of internal-revenue taxes including section thirty-two hundred and twenty-nine of the Revised Statutes of the United States, so far as applicable to and not inconsistent with the provisions of this Act, are hereby extended and made applicable to the special taxes imposed by this Act.

Possession of drugs prohibited, except.

SEC. 8. That it shall be unlawful for any person not registered under the provisions of this Act, and who has not paid the special tax provided for by this Act, to have in his possession or under his control any of the aforesaid drugs; and such possession or control shall be presumptive evidence of a violation of this section, and also of a violation of the provisions of section one of this Act:

Certain persons exempt.

Provided, That this section shall not apply to any employee of a registered person, or to a nurse under the supervision of a physician, dentist, or veterinary surgeon registered under this Act, having such possession or control by virtue of his employment or occupation and not on his own account; or to the possession of any of the aforesaid drugs which has or have been prescribed in good faith by a physician, dentist, or veterinary surgeon registered under this Act; or to any United States, State, county, municipal, District, Territorial, or insular officer or official who has possession of any said drugs, by reason

of his official duties, or to a warehouseman holding possession for a person registered and who has paid the taxes under this Act; or to common carriers engaged in transporting such drugs: *Provided further*, That it shall not be necessary to negative any of the aforesaid exemptions in any complaint, information, indictment, or other writ or proceeding laid or brought under this Act; and the burden of proof of any such exemption shall be upon the defendant.

Burden of proof on defendant.

SEC. 9. That any person who violates or fails to comply with any of the requirements of this Act shall, on conviction, be fined not more than \$2,000 or be imprisoned not more than five years, or both, in the discretion of the court.

Penalties.

SEC. 10. That the Commissioner of Internal Revenue, with the approval of the Secretary of the Treasury, is authorized to appoint such agents, deputy collectors, inspectors, chemists, assistant chemists, clerks, and messengers in the field and in the Bureau of Internal Revenue in the District of Columbia as may be necessary to enforce the provisions of this Act.

Appointment of agents, deputy collectors, etc.

SEC. 11. That the sum of \$150,000, or so much thereof as may be necessary, be, and hereby is, appropriated, out of any moneys in the Treasury not otherwise appropriated, for the purpose of carrying into effect the provisions of this Act.

Appropriation.

SEC. 12. That nothing contained in this Act shall be construed to impair, alter, amend, or repeal any of the provisions of the Act of Congress approved June thirtieth, nineteen hundred and six, entitled "An Act for preventing the manufacture, sale, or transportation of adulterated or misbranded, or poisonous, or deleterious foods, drugs, medicines, and liquors, and for regulating traffic therein, and for other purposes," and any amendment thereof, or of the Act approved February ninth, nineteen hundred and nine, entitled "An Act to prohibit the importation and use of opium for other than medicinal purposes," and any amendment thereof.

Act not to be construed as impairing or repealing certain acts.

REGULATIONS.

TREASURY DEPARTMENT,
OFFICE OF COMMISSIONER OF INTERNAL REVENUE,
Washington, D. C., May 4, 1916.

Under the authority conferred by section 1 of the act of December 17, 1914, the following regulations are issued, effective on and after June 1, 1916. All regulations and decisions in conflict herewith are hereby revoked to take effect on said date.

Registry and Payment of Special Tax.

ARTICLE 1. As required by section 1 of said act, every person, partnership, association, company, or corporation therein described, and not specifically exempt, must, on or before the 1st day of July, annually, register with the collector of the district, and at the time of such registration, and on or before the 1st day of July in each year, pay to such collector a special tax at the rate of \$1 per annum.

Application for registration must be made and special tax paid for each separate place of business or branch where any of the drugs coming within the purview of the law are made, stored, dispensed, or distributed, and records of the distribution made of such drugs must be kept on file at each location. Every person conducting more than one class or place of business, or practicing more than one profession, or at more than one place, in which the narcotic drugs are sold, dispensed, or given away, must register and pay special tax for each profession and business separately, even though conducted at the same address, and separate records must be kept under each registration. Physicians, dentists, or veterinary surgeons prescribing any of the narcotic drugs described, or synthetic substitutes for cocaine, must register and pay special tax, even though having none of the drugs in their possession, as all narcotic prescriptions, except when calling for an exempt preparation or remedy, must bear the registry number of the person writing the prescription. Under section 2 of the act, any official of the Federal Government, or of a State, county, or municipal government using or prescribing in his official capacity, any of the drugs within the scope of the law, is exempt, officially, from registration and payment of special tax. Where such official is engaged in a private business or practice of a profession in which the drugs are sold, dispensed, given away, or prescribed, registration is required.

Only those persons lawfully entitled to deal in narcotic drugs, or holding a license issued by the State authorizing them to administer, dispense, or prescribe drugs, including narcotics, in the practice of their profession are eligible for registration. Failure to register and pay special tax on or before July 1, annually, or at the time of commencing a business in which narcotic drugs are dealt in, or in the practice of medicine, dentistry, or veterinary medicine or surgery, renders such person liable to a 50 per cent penalty in addition to the special tax, and the penalties imposed by section 9 of the act.

Application for registration and special tax stamp must be made for a partnership, a firm, or a corporation, and each individual member thereof who also is separately engaged in private business or a profession in which narcotic drugs are sold, dispensed, given away, distributed, or otherwise disposed of.

ART. 2. Application for registry and special tax stamp must be made on or before commencement of business, and on or before July 1, annually, thereafter during continuance of such business, on a special form furnished by collectors upon request. (For list of collection districts and addresses of collectors, see Appendix.) These forms must bear the written signature of the person making application and in the case of a firm or corporation must be signed by a member or an officer duly authorized to so act. Collectors will refuse to issue a registration number and special tax stamp unless the application form is properly executed, with affidavit that the applicant is authorized by law to engage in the business or the profession specified, and for which registration is desired.

ART. 3. Applications for registration will be carefully scrutinized by collectors to see that the requirements of articles 1 and 2 have been complied with. When in proper form, a registration number, commencing with No. 1 in each district for the first application and continuing in numerical order with subsequent applications, will be stamped or imprinted on the form. Collectors will refuse a registry number and special tax stamp until the application complies with the requirements of articles 1 and 2.

The registry number thus given is a permanent number for all renewal applications and will be entered on all blank orders issued to the applicant upon receipt of proper requisition therefor, as indicated in article 8. All applications for registration will, after issuance of registry number and payment of the special tax, be recorded alphabetically by classes in special record 10A, and filed according to registry numbers.

ART. 4. Appropriate coupon stamps, denoting payment of the special tax under the act named, will be furnished collectors on requisition, and will be charged to them and accounted for as in the case of other special tax stamps.

Collectors, when issuing such stamps, will distinctly imprint thereon the registry number of the applicant to avoid the error being made of using the serial number of the stamp. A special tax stamp, when received by a person registered under this act, must immediately be conspicuously posted in his place of business or office. A special tax stamp can not be transferred from one collection district to another without first being submitted to the collector of internal revenue who issued same. Transfers must be made in accordance with instructions contained in T. D. 1637.

Sale and Disposal of Drugs.

ART. 5. Where any of the drugs coming within the purview of the act are to be sold or otherwise disposed of, the purchaser or receiver (unless specifically exempt under sec. 2 of the act, see arts. 1 and 10) will, prior to such purchase or receipt, prepare his order therefor in duplicate on forms furnished by collectors upon proper requisition, and forward the original to the registered person who will furnish the drugs, and retain the duplicate, both original and duplicate to be kept on file for a period of two years from the date of acceptance in such a manner as to be easily accessible to inspection by internal-revenue officers.

Court officers, in making sales of narcotic drugs and preparations under judicial proceedings, must prepare a complete inventory of such drugs and preparations, and require the purchaser, who must be registered, to make out a Government order form to the insolvent concern, the duplicate of this order to be retained by the purchaser. (See T. D. 2299).

Section 2 of the act provides: "It shall be unlawful for any person to obtain by means of said order forms any of the aforesaid drugs for any purpose other than the use, sale, or distribution thereof by him in the conduct of a lawful business in said drugs or in the legitimate practice of his profession." Every registered person should use precaution in furnishing an individual with such drugs to avoid violating the above-quoted section, and for his own protection a druggist should refuse to fill a prescription calling for an amount greater than would be prescribed in the course of legitimate practice only, to meet the immediate needs of the patient, or when the druggist has reason to believe or knows the drugs so obtained are to be used for other than medicinal purposes.

ART. 6. Blanks of such order forms are printed on distinctive paper and are issued in tablets of 10 blanks each, a charge of 10 cents for each tablet (including originals and duplicates) being made therefor, as authorized by section 2 of the act. The sales of these orders must be accounted for by collectors to whom furnished.

Blank orders can only be secured from the collector of the district by a registered person having legitimate use for same, and a requisition will not be accepted by the collector from any other person.

In addition to the special record 10A., provided for in article 3, collectors will keep an account of the number of order forms sold each registered person by filing all requisitions made on form 679, according to the registry numbers, stamping or writing thereon the date when filled.

ART. 7. Requisitions accompanied by proper remittance for order blanks must be made on forms 679, which are only supplied to registered persons upon request made on the collector. The registry number imprinted on the special-tax stamp must be placed by the registered person on every requisition in the space provided therefor in the upper right-hand corner.

ART. 8. Upon receipt of a requisition by the collector, the signature thereon must be compared with the one appearing on the application for registry, or if signed by an agent, with the power of attorney already on file (see art. 9), before the blank orders are issued.

ART. 9. The order forms must be prepared in duplicate and the duplicate must be retained by the maker. If accepted, the law requires all such orders (both the original and duplicate) to be retained on file for a period of two years, in such a manner as to be readily accessible to an inspecting officer. If an order form is not accepted, it should be returned to the maker with a letter of explanation. When received by the maker, the unaccepted order form and letter of explanation must be attached to the duplicate order. Where it is not possible for the official signing the application for registry to sign order forms, the signature of another person is permissible, provided a proper power of attorney granting such authority is filed with the collector. The firm, corporate, or business name alone will not be accepted, but the signature of the individual responsible for the issuance of the order forms must also appear thereon. In filling out order forms the name of the preparation, the quantity in ounces if in liquid or solid form, or if in tablet, pill, ampule, or suppository form, the units or total thereof, and the name of the particular narcotic drug contained in such preparations, tablets, pills, ampules, or suppositories must be indicated thereon. Such forms must be used only to obtain narcotic drugs or preparations coming within the law. The forms are arranged to permit the preparation of the original and duplicate at one operation by use of a carbon sheet attached to each tablet of 10 blanks, and an original order must not leave the possession of a person registered before a duplicate (carbon copy) is made. Failure to make a duplicate and keep it on file is a violation of section 2 of the law. When order forms are lost or destroyed through accident, a sworn statement to that effect must be filed with

the collector. Improperly written or mutilated order forms are **not** to be destroyed, but must be kept on file (both the original and duplicate) with other records. Unused order forms are void at the expiration of the registry period and unless reregistration is granted, must be forwarded to the collector who issued same to be marked "canceled" and returned to the owner to be kept on file for two years. In case of change of ownership of a business the successor, if duly registered, may use order forms of predecessor after same have been returned to the collector and overprinted by him with the registry number of the successor.

Wholesale dealers or jobbers when unable to fill orders received from retail dealers must send their own purchase order on an official blank to the manufacturer with request that such drugs be shipped direct to the retail dealers. Such an order must give the name of the retail dealer and his registry number, and the number of his purchase order. Narcotic drugs may be invoiced to a wholesale dealer or jobber upon the request of a retail dealer in ordering directly from a wholesale dealer or jobber.

Where exempt officials and institutions order narcotic drugs from a wholesale dealer or jobber on their official stationery, and the wholesale dealer or jobber, not having the goods in stock, directs a manufacturer to make the delivery direct to the exempt official or institution, it is necessary for the wholesale dealer or jobber to send to the manufacturer his own official narcotic order blank before the manufacturer executes for the account of the wholesale dealer or jobber the order from the exempt official or institution.

Dispensing of Drugs by Physicians, Dentists, Veterinary Surgeons, Hospitals, and Similar Institutions.

ART. 10. Under the exempting provisions of section 2 of the act, no *written order* is required for the "dispensing or distribution of any of the aforesaid drugs to a patient by a physician, dentist, or veterinary surgeon, registered under this act, in the course of his professional practice only." A record, however, is required to be kept of all such drugs dispensed, distributed or administered in his office and of all such drugs left with any person or patient to be taken in his absence. Only such drugs as are personally administered by a physician, dentist, or veterinary surgeon, when away from his office, are exempt from record. The record must show, first, the date when such drugs are dispensed or distributed; second, the kind and quantity dispensed or distributed in each case; and, third, the name and address of the patient to whom such drug was dispensed or distributed. (For method of preparing prescriptions, see art. 12.)

Those persons engaged in a lawful profession who administer in their office practice minute quantities of narcotics in the form

of solutions, pastes, or ointments, such as dentists, oculists, aurists, and other specialists, may keep a record of the date when a stock solution is made and the date when such stock solution is exhausted, and where pastes or ointments are used, a record of the date when the container is first opened and the date when its contents are exhausted, without keeping a record of the name and address of each patient. From the express language of the act, a physician, dentist, or veterinary surgeon can register and dispense the narcotic drugs embraced therein in the course of his professional practice only. He can prescribe such drugs only when he has been employed to prescribe for the particular patient receiving such drugs, and upon whom he shall personally attend in the course of his professional practice only. A physician, dentist, or veterinary surgeon may not engage in the business of selling narcotic drugs unless he is a registered dealer, authorized by the State laws to engage in such business. Additional registration is not required, however, when narcotic drugs are sold to a patient upon whom a physician, dentist, or veterinary surgeon is in personal attendance. Under section 2, relating to prescriptions, and section 8, concerning unlawful possession, prescriptions are exempted, provided they are written in good faith by a physician, dentist, or veterinary surgeon for a patient upon whom they are in personal attendance and the drugs are prescribed for medicinal purposes and not to evade the intentions and purposes of this act. Prescriptions written upon request of any person calling for the narcotic drugs for any purpose other than medicinal use, or written for a person upon receipt, through the mails, of a symptom blank or descriptive sheet, are held not to come within the exemptions above noted.

Nurses are not permitted to register and pay special tax under the provisions of the law and can only have narcotic drugs in their possession or control when under the immediate direction of a physician, dentist, or veterinary surgeon, and then only by virtue of their employment, or occupation, and not on their own account. When nurses are discharged from a case and are no longer under the direction of a registered physician, dentist, or veterinary surgeon, the narcotic drugs coming into their possession through prescriptions written for the patient or left with nurses by a physician, dentist, or veterinary surgeon while in personal attendance upon the patient, should be surrendered to the physician, dentist, or veterinary surgeon, who will make proper entry on his records as to the kind and quantity received.

A veterinary surgeon, whose practice is limited by law to the use of narcotic drugs in the treatment of animals, can not, under the registration provided by this act, dispense, administer to, or prescribe for human beings any of the narcotic drugs under the limitation imposed upon the practice of his profession. Physicians who

are authorized by law to dispense, administer, or prescribe narcotic drugs for the treatment of domestic animals are not required to register as veterinary surgeons. If, however, a physician or veterinary surgeon is licensed to practice both professions, he should register for each, and keep separate records covering the narcotic drugs in the practice of the respective professions.

Hospitals and similar institutions are required to register and pay special tax and keep accurate records of all narcotic drugs used therein. No special form of record is required, but it must enable an inspecting officer to quickly ascertain the quantity and kind of narcotic drugs used and show the names and addresses of patients to whom administered, and indicate the authority for such administration. The initials of a physician giving directions for the administration of a narcotic should appear on the chart of the patient, or separate prescriptions should be required by the pharmacist in charge of the drug room before the narcotics leave his possession. The record of narcotic drugs dispensed in a hospital or similar institution must balance approximately with the quantities received as indicated by the official order forms on file.

Prescriptions.

ART. 11. Drugs dispensed or distributed under and in pursuance of a written prescription issued by a physician, dentist, or veterinary surgeon duly registered under the act must show the name and address of the patient, the date, the name and address of the physician, and his registry number. All prescriptions for such drugs not specifically exempt under section 6 of the act, as defined in Treasury Decision 2309, must be dated and signed on the day when issued; must be preserved for a period of two years from the date indicated thereon; and must be readily accessible to the inspecting officer above referred to. A separate file of all such prescriptions must be kept by each dealer lawfully authorized to fill prescriptions. The refilling of a narcotic prescription is prohibited, except where such prescription calls for an exempt preparation or remedy prepared in accordance with the "U. S. P.," "N. F.," or other recognized or established formula usually carried in stock by a dealer and sold without a prescription (see T. D. 2309). Prescriptions can not be filled upon telephone orders. Prescriptions must be filled entirely at the time of presentation. Partial filling will not be permitted.

Drugs Dispensed by Dealers.

ART. 12. Under the authority conferred by section 1 of the act named, for the issuing of regulations necessary for carrying its provisions into effect, physicians, dentists, and veterinary surgeons

writing any such prescriptions are required to sign their names in full on the same; to state therein their registry number and the location of their office, and the name and address of the person to whom such prescriptions are written, and the date. Druggists must refuse to fill any such prescription unless signed as herein required, nor should prescriptions for narcotic drugs be filled by any dealer, lawfully authorized to fill prescriptions, if he has reason to suspect that they were fraudulently issued or obtained. The dispensing or distribution of such drugs by lawfully authorized dealers, except on physician's original prescriptions or on original orders issued by persons who have duly registered, is in violation of the act.

Refilling of prescriptions is prohibited unless such prescriptions call for exempted preparations or remedies, referred to in article 11. An accurate record of narcotic drugs entering into the composition of exempted preparations and remedies must be kept by all registered dealers and manufacturers, and must show:

1. The name of the preparation made;
2. The amount of narcotic used;
3. The date of manufacture; and
4. The amount of finished product,

and must be accessible to inspection by internal-revenue officers.

Supplying Narcotic Drugs and Preparations for Ocean-Bound Vessels and Vessels Engaged in Trade Between Points in the United States, Where No Registered Physician or Surgeon is Employed on Board Same.

As authorized by the Commissioner of Internal Revenue, with the approval of the Secretary of the Treasury, opium or coca leaves, their salts, derivatives, or preparations, coming within the scope of the act of Congress, may be purchased for stocking medicine chests and dispensaries maintained on board both ocean-bound vessels and vessels engaged in trade between ports of the United States (provided there is no registered physician employed on board the same) and vessels belonging to the various departments of the Government, upon the approval of commissioned medical officers and acting assistant surgeons of the United States Public Health Service. If a physician registered under the provisions of this act is employed on board a vessel, said medical supplies may be purchased only upon his order.

Such purchases can only be made on special order forms issued for that purpose, which may be procured from commissioned medical officers and acting assistant surgeons of the United States Public Health Service. The forms, both original and duplicate, must be kept on file with regular order forms for a period of two years from the date of filling.

Opium, coca leaves, or any compound, manufacture, salt, derivative, or preparation thereof, required by exempted officers in the discharge of their official duties, should be ordered on the official stationery of the department, bureau, or municipality under which such officers are employed, and these orders should be signed with the full name of the official, followed by his title and the department of the Federal, State, county, or municipal government under authority of which he acts.

When an exempt official prescribes, in his official capacity, any narcotic drugs covered by the law, his prescription should be written on an official prescription blank, if such blanks are provided by the department of which he is an official, and the name and address of the patient, and the name and title of the official, as above indicated, inserted therein.

Dealers who supply narcotic drugs to exempt officials should require that such orders and prescriptions be written on their official stationery, and that the title of the persons signing same is shown as indicated. Such orders and prescriptions should be filed with the regular narcotic orders and prescriptions required under the law.

ART. 13. Every person, firm, or corporation making application for registration must, at the time of applying for such registration, prepare in duplicate an inventory of all narcotic drugs and preparations (other than those preparations and remedies specifically exempt under the provisions of sec. 6 of the act, as defined in T. D. 2309) on hand at the date of application for registration. Where, however, a registered person, at some fixed date annually, takes a stock inventory, either at the close of the business fiscal year or of the calendar year, such inventory in duplicate, showing the quantity and names of the narcotic drugs and preparations on hand on the date next preceding the date of application for registration, may be filed in lieu of the annual inventory required at time of registration. The original inventory must be kept on file with previous inventories by the maker and the duplicate forwarded to the collector of internal revenue. No special form of inventory is required, but it must clearly set forth the name and quantity of each kind of narcotic drug, preparation, or remedy, and be verified by oath or affirmation executed in conformity with law. Collectors will refuse a registration number and special tax stamp to an applicant who fails to furnish annually, at or before the date of registration, a duplicate of such inventory. Narcotic drugs and preparations must at all times be segregated from the general stock of drugs and medicines, and should be kept under lock and key to prevent theft. Where losses by theft or in transit are reported, a sworn statement of the facts, a list of the lost narcotic drugs and preparations, and, in the case of theft, evidence that the local authorities were notified, must be filed immediately with the collector.

ART. 14. Section 3 of the act provides:

That any person who shall register in any internal-revenue district under the provisions of section 1 of this act shall, whenever required to do so by the collector of the district, render to the said collector a true and correct statement or return, verified by affidavit, setting forth the quantity of the aforesaid drugs received by him in said internal-revenue district during such period immediately preceding the demand of the collector, not exceeding three months, as the said collector may fix and determine.

Under this authority a collector will require a sworn statement in any case where, from the number of order blanks obtained, or from the character of the business carried on, he has reason to suspect that any narcotic drugs are being procured, compounded, or disposed of by any person for illegal purposes, and in any other case in which he thinks it advisable to secure such information.

ART. 15. The statements to be furnished in such cases must be made on a form supplied by the collector of internal revenue, and such statements must be sworn to.

ART. 16. It will be the duty of collectors, deputy collectors, agents, and other officers to visit the premises of all persons, firms, or companies registered under the act, or where they have reason to believe drugs of the character defined in the act are stored, and to see that all requirements of the law and the regulations issued under authority thereof are strictly complied with. Under authority of sections 2 and 5, they will, when necessary, inspect and check such records, orders, prescriptions, statements, or returns made or received, and at once report to the Commissioner of Internal Revenue any violation of the law discovered by them. Where suspected narcotic drugs or preparations are found in the possession of unregistered persons, samples of same should be immediately procured, and, after being properly labeled and identified as required by Treasury Decision 1587, forwarded to the Chemistry Division, office of Commissioner of Internal Revenue, for analysis.

ART. 17. Officers will conduct their investigations in such manner as to not annoy or interfere unnecessarily with the business of persons preparing or handling the aforementioned drugs. Officers must observe this requirement, but they should make their inspection thorough that the law and regulations may be strictly enforced; and it is the duty of every registered person to produce all records required under the law and afford necessary facilities for investigation upon demand of inspecting officers.

W. H. OSBORN,
Commissioner of Internal Revenue.

Approved May 4, 1916.

BYRON R. NEWTON,
Acting Secretary.

APPENDIX.

The following list of collection districts, with the address of each of the several collectors of internal revenue, is furnished for the information of persons registering under the foregoing regulations.

In addressing letters to collectors, the title of their office and their post-office address, as given in the list, will be sufficient. All remittances for special taxes or for purchase orders should be in currency, money orders, or certified checks on national or State banks.

List of Collection Districts and Addresses of Collectors of Internal Revenue.

District No.	District.	Address.
	ALABAMA. [Includes Mississippi.]	Birmingham.
	ALASKA. (See Washington.)	
	ARIZONA. (See New Mexico.)	
	ARKANSAS.	Little Rock.
	CALIFORNIA.	
1	The counties of Alameda, Alpine, Amador, Butte, Calaveras, Colusa, Contra Costa, Del Norte, Eldorado, Fresno, Glenn, Humboldt, Inyo, Kings, Lake, Lassen, Madera, Marin, Mariposa, Mendocino, Merced, Modoc, Mono, Monterey, Napa, Nevada, Placer, Plumas, Sacramento, San Benito, San Francisco, San Joaquin, San Mateo, Santa Clara, Santa Cruz, Shasta, Sierra, Siskiyou, Solano, Sonoma, Stanislaus, Sutter, Tehama, Trinity, Tulare, Tuolumne, Yolo, Yuba, and the State of Nevada.	San Francisco.
6	The counties of Imperial, Kern, Los Angeles, Orange, Riverside, San Bernardino, San Diego, San Luis Obispo, Santa Barbara, and Ventura.	Los Angeles.
	COLORADO. [Includes Wyoming.]	Denver.
	CONNECTICUT. [Includes Rhode Island.]	Hartford.
	DELAWARE. (See Maryland.)	
	FLORIDA.	Jacksonville.

List of Collection Districts and Addresses of Collectors of Internal Revenue—Continued.

District No.	District.	Address.
	GEORGIA.	Atlanta.
	HAWAII.	Honolulu.
	IDAHO. (See Montana.)	
	ILLINOIS.	
1	The counties of Boone, Carroll, Cook, Dekalb, Dupage, Grundy, Jo Daviess, Kane, Kankakee, Kendall, Lake, La Salle, Lee, McHenry, Ogle, Stephenson, Whiteside, Will, and Winnebago.	Chicago.
5	The counties of Bureau, Henderson, Henry, Knox, Marshall, Mercer, Peoria, Putnam, Rock Island, Stark, and Warren.	Peoria.
8	The counties of Adams, Bond, Brown, Calhoun, Cass, Champaign, Christian, Coles, Cumberland, Dewitt, Douglas, Edgar, Ford, Fulton, Greene, Hancock, Iroquois, Jersey, Livingston, Logan, McDonough, McLean, Macon, Macoupin, Mason, Menard, Montgomery, Morgan, Moultrie, Piatt, Pike, Sangamon, Schuyler, Scott, Shelby, Tazewell, Vermilion, and Woodford.	Springfield.
13	The counties of Alexander, Clark, Clay, Clinton, Crawford, Edwards, Effingham, Fayette, Franklin, Gallatin, Hamilton, Hardin, Jackson, Jasper, Jefferson, Johnson, Lawrence, Madison, Marion, Massac, Monroe, Perry, Pope, Pulaski, Randolph, Richland, St. Clair, Saline, Union, Wabash, Washington, Wayne, White, and Williamson.	East St. Louis.
	INDIANA.	
6	The counties of Adams, Allen, Bartholomew, Benton, Blackford, Brown, Cass, Dearborn, Decatur, Dekalb, Delaware, Elkhart, Fayette, Franklin, Fulton, Grant, Hamilton, Hancock, Hendricks, Henry, Howard, Huntington, Jackson, Jasper, Jay, Jefferson, Jennings, Johnson, Kosciusko, Lagrange, Lake, Laporte, Lawrence, Madison, Marion, Marshall, Miami, Monroe, Morgan, Newton, Noble, Ohio, Porter, Pulaski, Randolph, Ripley, Rush, St. Joseph, Shelby, Starke, Steuben, Switzerland, Tipton, Union, Wabash, Wayne, Wells, White, and Whitley.	Indianapolis.

List of Collection Districts and Addresses of Collectors of Internal Revenue—Continued.

District No.	District.	Address.
	INDIANA—Continued.	
7	The counties of Boone, Carroll, Clark, Clay, Clinton, Crawford, Daviess, Dubois, Floyd, Fountain, Gibson, Greene, Harrison, Knox, Martin, Montgomery, Orange, Owen, Parke, Perry, Pike, Posey, Putnam, Scott, Spencer, Sullivan, Tippecanoe, Vanderburg, Vermilion, Vigo, Warren, Warrick, and Washington.	Terre Haute.
3	IOWA.	Dubuque.
	KANSAS.	Wichita.
	KENTUCKY.	
2	The counties of Allen, Ballard, Barren, Breckenridge, Butler, Caldwell, Calloway, Carlisle, Christian, Clinton, Crittenden, Cumberland, Daviess, Edmonson, Fulton, Graves, Grayson, Hancock, Hart, Henderson, Hickman, Hopkins, Livingston, Logan, Lyon, McCracken, McLean, Marshall, Metcalfe, Monroe, Muhlenberg, Ohio, Russell, Simpson, Todd, Trigg, Union, Warren, and Webster.	Owensboro.
5	The city of Louisville and the counties of Adair, Bullitt, Casey, Green, Harden, Henry, Jefferson, Larue, Marion, Meade, Nelson, Oldham, Owen, Shelby, Spencer, Taylor, and Washington.	Louisville.
6	The counties of Boone, Bracken, Campbell, Carroll, Gallatin, Grant, Harrison, Kenton, Pendleton, Robertson, and Trimble.	Covington.
7	The counties of Bath, Bourbon, Boyd, Carter, Clark, Elliott, Fayette, Fleming, Franklin, Greenup, Johnson, Lawrence, Lewis, Martin, Mason, Menifee, Montgomery, Morgan, Nicholas, Powell, Rowan, Scott, and Woodford.	Lexington.
8	The counties of Anderson, Bell, Boyle, Breathitt, Clay, Estill, Floyd, Garrard, Harlan, Jackson, Jessamine, Knott, Knox, Laurel, Lee, Leslie, Letcher, Lincoln, Madison, Magoffin, Mercer, McCreary, Owsley, Perry, Pike, Pulaski, Rockcastle, Wayne, Whitley, and Wolfe.	Danville.
	LOUISIANA.	New Orleans.
	MAINE. (See New Hampshire.)	

List of Collection Districts and Addresses of Collectors of Internal Revenue—Continued.

District No.	District.	Address.
	MARYLAND.	Baltimore.
	Includes Delaware, the District of Columbia, and the counties of Accomac and Northampton of the State of Virginia.	
3	MASSACHUSETTS.	Boston.
	MICHIGAN.	
1	The counties of Alcona, Alpena, Arenac, Bay, Branch, Calhoun, Cheboygan, Clare, Clinton, Crawford, Genesee, Gladwin, Gratiot, Hillsdale, Huron, Ingham, Iosco, Isabella, Jackson, Lapeer, Lenawee, Livingston, Macomb, Midland, Monroe, Montmorency, Oakland, Ogemaw, Oscoda, Otsego, Presque Isle, Roscommon, Saginaw, Sanilac, Shiawassee, St. Clair, Tuscola, Washtenaw, and Wayne.	Detroit.
4	The counties of Alger, Allegan, Antrim, Baraga, Barry, Benzie, Berrien, Cass, Charlevoix, Chippewa, Delta, Dickinson, Eaton, Emmet, Gogebic, Grand Traverse, Houghton, Ionia, Iron, Kalamazoo, Kalkaska, Kent, Keweenaw, Lake, Leclanau, Luce, Mackinac, Manistee, Marquette, Mason, Mecosta, Menominee, Missaukee, Montcalm, Muskegon, Newaygo, Oceana, Ontonagon, Osceola, Ottawa, St. Joseph, Schoolcraft, Van Buren, Wexford.	Grand Rapids.
	MINNESOTA.	St Paul.
	MISSISSIPPI. (See Alabama.)	
	MISSOURI.	
1	The counties of Adair, Audrain, Bollinger, Boone, Butler, Callaway, Cape Girardeau, Carter, Clark, Crawford, Dent, Dunklin, Franklin, Gasconade, Howard, Iron, Jefferson, Knox, Lewis, Lincoln, Linn, Macon, Madison, Maries, Marion, Mississippi, Montgomery, Monroe, New Madrid, Oregon, Osage, Pemiscot, Perry, Phelps, Pike, Pulaski, Ralls, Randolph, Reynolds, Ripley, St. Charles, St. Francois, Ste. Genevieve, St. Louis, Schuyler, Scotland, Scott, Shannon, Shelby, Stoddard, Warren, Washington, and Wayne.	St. Louis.

List of Collection Districts and Addresses of Collectors of Internal Revenue—Continued.

District No.	District.	Address.
	MISSOURI—Continued.	
6	The counties of Andrew, Atchison, Barry, Barton, Bates, Benton, Buchanan, Caldwell, Camden, Carroll, Cass, Cedar, Chariton, Christian, Clay, Clinton, Cole, Cooper, Dade, Dallas, Daviess, DeKalb, Douglas, Gentry, Greene, Grundy, Harrison, Henry, Hickory, Holt, Howell, Jackson, Jasper, Johnson, Laclede, Lafayette, Lawrence, Livingston, McDonald, Mercer, Miller, Moniteau, Morgan, Newton, Nodaway, Ozark, Pettis, Platte, Polk, Putnam, Ray, St. Clair, Saline, Stone, Sullivan, Taney, Texas, Vernon, Webster, Worth, and Wright.	Kansas City.
	MONTANA. [Includes Utah and Idaho.]	Helena.
	NEBRASKA.	Omaha.
	NEVADA. (See First California.)	
	NEW HAMPSHIRE.	
	[Includes Maine and Vermont]	Portsmouth.
	NEW JERSEY.	
1	The counties of Atlantic, Burlington, Camden, Cape May, Cumberland, Gloucester, Mercer, Monmouth, Ocean, and Salem.	Camden.
5	The counties of Bergen, Essex, Hudson, Hunterdon, Middlesex, Morris, Passaic, Somerset, Sussex, Union, and Warren.	Newark.
	NEW MEXICO. [Includes Arizona.]	Phoenix, Ariz.
	NEW YORK.	
1	The counties of Kings, Nassau, Queens, Richmond, and Suffolk.	Brooklyn.
2	The first, second, third, fourth, fifth, sixth, eighth, ninth, and fifteenth wards of New York City; that portion of the fourteenth ward lying west of the center of Mott Street; that portion of the sixteenth ward lying south of the center of West Twenty-fourth Street and Governors Island.	New York.

List of Collection Districts and Addresses of Collectors of Internal Revenue—Continued.

District No.	District.	Address.
NEW YORK—Continued.		
3	The seventh, tenth, eleventh, twelfth, thirteenth, seventeenth, eighteenth, nineteenth, twentieth, twenty-first, and twenty-second wards of New York City; that part of the fourteenth ward lying east of the center of Mott Street; that part of the sixteenth ward lying north of the center of West Twenty-fourth Street, and Blackwells, Randalls, and Wards Islands.	New York.
14	The counties of Albany, Clinton, Columbia, Dutchess, Essex, Fulton, Greene, Hamilton, Montgomery, Orange, Putnam, Rensselaer, Rockland, Saratoga, Schenectady, Schoharie, Sullivan, Ulster, Warren, Washington, and Westchester, and the twenty-third and twenty-fourth wards of New York City.	Albany.
21	The counties of Broome, Cayuga, Chenango, Cortland, Delaware, Franklin, Herkimer, Jefferson, Lewis, Madison, Oneida, Onondaga, Oswego, Otsego, St. Lawrence, Schuyler, Seneca, Tioga, Tompkins, and Wayne.	Syracuse.
28	The counties of Allegany, Cattaraugus, Chautauqua, Chemung, Erie, Genesee, Livingston, Monroe, Niagara, Ontario, Orleans, Steuben, Wyoming, and Yates.	Buffalo.
NORTH CAROLINA.		
4	The counties of Alamance, Beaufort, Bertie, Bladen, Brunswick, Camden, Carteret, Casewell, Chatlam, Chowan, Columbus, Craven, Cumberland, Currituck, Dare, Duplin, Durham, Edgecombe, Franklin, Gates, Granville, Greene, Halifax, Harnett, Hertford, Hyde, Johnston, Jones, Lenoir, Martin, Montgomery, Moore, Nash, New Hanover, Northampton, Onslow, Orange, Pamlico, Pasquotank, Pender, Perquimans, Person, Pitt, Richmond, Robeson, Sampson, Scotland, Tyrrell, Vance, Wake, Warren, Washington, Wayne, and Wilson.	Raleigh.

List of Collection Districts and Addresses of Collectors of Internal Revenue—Continued.

District No.	District.	Address.
	NORTH CAROLINA—Continued.	
5	The counties of Alexander, Alleghany, Anson, Ashe, Buncombe, Burke, Cabarrus, Caldwell, Catawba, Cherokee, Clay, Cleveland, Davidson, Davie, Forsyth, Gaston, Graham, Guilford, Haywood, Henderson, Iredell, Jackson, Lincoln, McDowell, Macon, Madison, Mecklenburg, Mitchell, Polk, Randolph, Rockingham, Rowan, Rutherford, Stanly, Stokes, Surry, Swain, Transylvania, Union, Watauga, Wilkes, Yadkin, and Yancey.	Statesville.
	NORTH AND SOUTH DAKOTA.	
	OHIO.	
1	The counties of Brown, Butler, Clarke, Clermont, Clinton, Fayette, Greene, Hamilton, Highland, Miami, Montgomery, Preble, and Warren.	Cincinnati.
10	The counties of Allen, Auglaize, Champaign, Crawford, Darke, Defiance, Erie, Fulton, Hancock, Hardin, Henry, Huron, Logan, Lucas, Mercer, Ottawa, Paulding, Putnam, Sandusky, Seneca, Shelby, Van Wert, Williams, Wood, and Wyandot.	Toledo.
11	The counties of Adams, Athens, Coshocton, Delaware, Fairfield, Franklin, Gallia, Guernsey, Hocking, Jackson, Knox, Lawrence, Licking, Madison, Marion, Meigs, Morgan, Morrow, Muskingum, Noble, Perry, Pickaway, Pike, Ross, Scioto, Union, Vinton, and Washington.	Columbus.
18	The counties of Ashland, Ashtabula, Belmont, Carroll, Columbiana, Cuyahoga, Geauga, Harrison, Holmes, Jefferson, Lake, Lorain, Mahoning, Medina, Monroe, Portage, Richland, Stark, Summit, Trumbull, Tuscarawas, and Wayne.	Cleveland.
	OKLAHOMA.	
	OREGON.	
	PENNSYLVANIA.	
1	The counties of Berks, Bucks, Chester, Delaware, Lehigh, Montgomery, Philadelphia, and Schuylkill.	Philadelphia.

List of Collection Districts and Addresses of Collectors of Internal Revenue—Continued.

District No.	District.	Address.
PENNSYLVANIA—Continued.		
9	The counties of Adams, Bedford, Blair, Cumberland, Dauphin, Franklin, Fulton, Huntingdon, Juanita, Lancaster, Lebanon, Mifflin, Perry, Snyder, York.	Lancaster.
12	The counties of Bradford, Carbon, Center, Clinton, Columbia, Lackawanna, Luzerne, Lycoming, Monroe, Montour, Northampton, Northumberland, Pike, Potter, Sullivan, Susquehanna, Tioga, Union, Wayne, and Wyoming.	Scranton.
23	The counties of Allegheny, Armstrong, Beaver, Butler, Cambria, Cameron, Clarion, Clearfield, Crawford, Elk, Erie, Fayette, Forest, Greene, Indiana, Jefferson, Lawrence, McKean, Mercer, Somerset, Venango, Warren, Washington, and Westmoreland.	Pittsburgh
RHODE ISLAND. (See Connecticut.)		
SOUTH CAROLINA.		
SOUTH DAKOTA. (See North and South Dakota.)		
TENNESSEE.		
3	TEXAS.	
UTAH. (See Montana.)		
VERMONT. (See New Hampshire.)		
VIRGINIA.		
2	The counties of Amelia, Appomattox, Brunswick, Buckingham, Caroline, Charles City, Chesterfield, Cumberland, Dinwiddie, Elizabeth City, Essex, Fluvanna, Gloucester, Goochland, Greensville, Hanover, Henrico, Isle of Wight, James City, King and Queen, King George, King William, Lancaster, Louisa, Lunenburg, Mathews, Middlesex, Nansemond, New Kent, Norfolk, Northumberland, Nottoway, Powhatan, Prince Edward, Prince George, Princess Anne, Richmond, Stafford, Southampton, Spotsylvania, Surry, Sussex, Warwick, Westmoreland, and York.	Richmond.

List of Collection Districts and Addresses of Collectors of Internal Revenue—Continued.

District No.	District.	Address.
	VIRGINIA—Continued.	
6	The counties of Albemarle, Alexandria, Alleghany, Amherst, Augusta, Bath, Bedford, Bland, Boteourt, Buchanan, Campbell, Carroll, Charlotte, Clarke, Craig, Culpeper, Dickenson, Fairfax, Fauquier, Floyd, Franklin, Frederick, Giles, Grayson, Greene, Halifax, Henry, Highland, Lee, Loudoun, Madison, Mecklenburg, Montgomery, Nelson, Orange, Page, Patrick, Pittsylvania, Prince William, Pulaski, Rappahannock, Roanoke, Rockbridge, Rockingham, Russell, Scott, Shenandoah, Smyth, Tazewell, Warren, Washington, Wise, and Wythe.	Roanoke.
	WASHINGTON.	Tacoma.
	WEST VIRGINIA.	Parkersburg
	WISCONSIN.	
1	The counties of Brown, Calumet, Dodge, Door, Florence, Fond du Lac, Forest, Green Lake, Kenosha, Kewaunee, Manitowoc, Marinette, Marquette, Milwaukee, Oconto, Outagamie, Ozaukee, Racine, Shawano, Sheboygan, Walworth, Washington, Waukesha, Waupaca, Waushara, Winnebago, and county of Langlade with exception of the eight townships of said county which were formerly in Lincoln County.	Milwaukee.
2	The counties of Adams, Ashland, Barron, Bayfield, Buffalo, Burnett, Chippewa, Clark, Columbia, Crawford, Dane, Douglas, Dunn, Eau Claire, Grant, Green, Iowa, Iron, Jackson, Jefferson, Juneau, La Crosse, Lafayette, Lincoln, Marathon, Monroe, Oneida, Pepin, Pierce, Polk, Portage, Price, Richland, Rock, Rusk, St. Croix, Sauk, Sawyer, Taylor, Trempealeau, Vernon, Vilas, Washburn, Wood, and the eight townships in the western part of Langlade County which were formerly in Lincoln County.	Madison.
	WYOMING. (See Colorado.)	

INDEX.

	Page.
Act of December 17, 1914.....	3-9
Collection districts.....	21-29
Dispensing of drugs.....	15-17
Dealers, etc., to keep records.....	17-18
Physicians, etc., to keep records.....	17-18
Exempted officials.....	15
Orders of.....	19
Prescriptions of.....	19
Internal-revenue officers—Duty of.....	20
Inventories.....	19
Order forms:	
Duplicates.....	14
Name and quantity of drugs to appear.....	14
Requisition for.....	14
To be kept on file.....	14-15
Use limited by law.....	13-14
Prescriptions.....	17
Of exempt officials.....	17
Registered persons.....	19
Registration.....	11-13
Number.....	12
Separate place of business or profession.....	11
Time of.....	11
Who eligible for.....	12
Sale of drugs.....	13-15
By court officers.....	13
Order form for use of lawful business.....	13
Special tax:	
Payment of.....	11
Stamps issued.....	13
Stamps to be posted.....	13
Sworn statements by registered persons.....	20
Vessel—Ocean-bound—Supplies for:	
Public-Health Service form to be used.....	18-19
To be kept on file.....	18-19

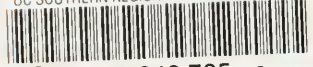


LAW LIBRARY
UNIVERSITY OF CALIFORNIA
LOS ANGELES

GAYLAMOUNT
PAMPHLET BINDER

~
Manufactured by
GAYLORD BROS. Inc.
Syracuse, N. Y.
Stockton, Calif.

UC SOUTHERN REGIONAL LIBRARY FACILITY



AA 000 348 735 2

